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OFFICE OF THE SECRETARY
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SECNAVINST 5740.26B
NAVINSGEN-00
1 August 2000

SECNAV INSTRUCTION 5740.26B

From: Secretary of the Navy
To: All Ships and Stations

Subj: RELATIONS WITH THE LEGISLATIVE BRANCH AUDIT AGENCY

Ref: (a) DODDIR 7650.1 of 11 Sep 97 (NOTAL)
(b) DODDIR 7650.2 of 19 Jul 85 (NOTAL)
(c) DODINST 7650.4 of 9 Sep 97 (NOTAL)
(d) DODDIR 5400.4 of 30 Jan 78 (NOTAL)

Encl: (1) Relations with the General Accounting Office
(2) Access to Agency Information

1. Purpose

a. To re-issue guidance and direction to Department of the Navy (DON) personnel for relations with the General Accounting Office (GAO).

b. To implement references (a), (b) and (c) under the provision of reference (d).

c. To re-establish responsibility and procedures for:

(1) Working with GAO auditors when they are conducting surveys, reviews and audits of DON activities.

(2) Ensuring DON comments on GAO draft, letter or final reports are timely, responsive and representative of the DON position.

(3) Granting or denying GAO access to DON records and information.

This revision changes organizational designation for GAO audit liaison from the Office of the Assistant Secretary of the Navy (Financial Management and Comptroller) to the Office of the Naval Inspector General (NAVINSGEN). Revision also reflects the removal of policies and procedures concerning relations with the Surveys and Investigations Staff (S&IS) of the House Appropriations Committee (HAC).

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2. Cancellation. SECNAVINST 5740.26A.

3. Policy. It is DON policy to cooperate fully with the GAO. All DON activities and offices shall make every effort to be responsive to requests for information from the GAO and shall respond to such requests as promptly as possible.

4. Responsibilities. NAVINSGEN is responsible for liaison with the GAO and the overall management of all GAO matters within the DON. The Director, Audit and Cost Management Division (NAVINSGEN-4) is designated as the central coordinating office in the DON to maintain liaison with the GAO. This includes:

a. Distributing GAO announcement letters and designating the appropriate DON action office.

b. Providing the name, rank or grade, organization and telephone number of the DON action officer to GAO auditors.

c. Tasking the assigned DON action office to meet with GAO auditors as required, and to prepare, coordinate and provide the DON response to GAO draft and final reports.

d. Controlling and monitoring the preparation of the DON response to GAO reports to ensure timely submission to the primary action office (PAO).

e. Providing guidance and assistance to the DON action officer.

f. Maintaining and providing to the DON action officer security clearance information relating to GAO staff.

g. Assisting DON action offices in resolving issues of access to information and records, questions and other problems that may arise.

h. Contacting GAO to obtain status of audits and copies of reports.

i. Distributing copies of GAO reports to the DON action office and others for appropriate action or information.

j. Distributing copies of Department of Defense (DoD) responses to GAO reports.

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k. Providing analytical summaries of GAO audit report findings, recommendations and monetary benefits for budget analyses and DON management.

l. Providing guidance on implementation and completion of audit follow-up action on recommendations in GAO reports.


m. Keeping the Office of the Inspector General, DoD informed of ongoing GAO activities within DON.

n. Maintaining the official file on GAO activity concerning the DON.

5. Release of Records and Reports: See enclosure (2).

6. Action. All DON activities shall respond to GAO draft and final reports in accordance with this instruction and the specific guidance and due dates provided by NAVINSGEN, and the DoD Inspector General (DoDIG). The DON action office, for purposes of this instruction, is defined as the DON organization assigned cognizance over the subject matter GAO is auditing. The DON action office is designated and assigned action by NAVINSGEN. DON action offices include Assistant Secretary of the Navy offices, Chief of Naval Operations, Commandant of the Marine Corps, headquarters commands (Commanders in Chief, U.S. Atlantic and Pacific Fleets) (FLTCINCs) and other selected commands.

7. Reports. The reports required by this instruction are exempt from reports controlled by SECNAVINST 5214.2B.



Jerry MacArthur Hultin 8/1/00
Under Secretary of the Navy

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RELATIONS WITH THE GENERAL ACCOUNTING OFFICE

1. DON Action Office. The DON action office for audit actions is also referred to as the Service Collateral Action Office (CAO). There may be rare occasions when the Service CAO will serve as the PAO. DON action offices shall:

a. Develop written procedures to expedite the conduct of reviews and surveys and to ensure report responses are prepared in a timely manner.

b. Designate a central contact point responsible for: maintaining liaison with NAVINSGEN; ensuring the internal distribution of reports; assigning internal responsibility for action on reports; ensuring compliance with the time schedules for responses established by NAVINSGEN; implementing the corrective action required in connection with a GAO report; considering the applicability of the report findings to functions of the organization not covered by the report; ensuring all responsibilities assigned to the action office are carried out; and obtaining legal review, as appropriate, on responses.

c. Establish the contact point at a level within the organization to ensure prompt and effective discharge of assigned responsibilities. Keep NAVINSGEN advised of any changes.

d. Ensure the command and its field activities are well prepared for auditor visits by distributing GAO announcements, auditor visit notifications, and auditor security clearances within the command; having the necessary material and files available; and advising command staff of GAO entrance and exit conferences.

e. Provide adequate working space and a telephone for GAO auditors at the work site.

2. Responses to GAO Reports. DON policy is to promptly respond to GAO draft and final reports, provide the DON position, correct any inaccurate findings, conclusions or recommendations, and state corrective action DON has taken in response to the GAO report.

a. When a DON response is required, NAVINSGEN shall task the head of the cognizant DON action office to prepare a written

Enclosure (1)

response on behalf of the SECNAV. Other activities may be requested to provide comments to the lead DON action office.

b. The DON action office shall meet deadlines established by DoDIG and NAVINSGEN for responding to GAO draft and final reports. When GAO submits a draft report for comment, GAO may not delay its final report simply because the requested agency does not comment within the 30-day comment period. When GAO makes a final report that includes a recommendation to the Secretary of Defense (SECDEF), the Office of the Secretary of Defense (OSD) shall submit a written statement within 60 days specifying action taken on the recommendation.

(1) Sufficient priority shall be given to GAO report responses to meet suspense dates established by NAVINSGEN. Usually, the DON action office (the Service CAO) must provide the OSD primary action office (PAO) a written or a verbal DON response on the official DON position by the due date. When the reply is unavoidably delayed, an interim response addressing as many findings, conclusions and recommendations as possible will be provided to the PAO by the Service CAO.

(2) When time-imposed limitations preclude preparation of a written reply to a draft report, the PAO action officer may request a meeting with GAO officials to discuss the report informally. In such cases, the DON action officer may want to provide a point paper to the PAO action officer reflecting the views of the DON.

(3) Since PAO comments are required on draft reports within 30 days, the PAO must make an early judgment as to whether written comments are merited and if they can be provided within the 30-day limitation. DoDIG often convenes a pre-meeting with the PAO and Service CAOs to ensure DoD views on the issues are consistent. This is usually followed by a meeting with GAO officials. On-time submission of the DoD response to GAO usually results in the DoD comments being included in the final report. This allows the DON/DoD position greatest dissemination and visibility.

3. Congressional Inquiries. When a DON activity receives an inquiry concerning issues in a GAO report directly from a member of Congress or a congressional committee, the head of the activity concerned shall notify NAVINSGEN and the DON Office of Legislative Affairs (OLA).

4. Administrative Procedures. The following is a general overview of the administrative process and working relationships with GAO.

a. Announcements. GAO advises NAVINSGEN of a planned survey, review or audit (often called an assignment) by an announcement letter addressed to the SECDEF. The announcement describes the nature, scope, objectives, timeframe and locations to be visited, and is identified by GAO's six-digit announcement number. DON personnel should not discuss the audit subject matter with GAO until they have read a copy of the announcement. If urgent, request a fax copy of the announcement from NAVINSGEN.

b. Entrance Conferences. The DoDIG will usually arrange for an entrance conference with GAO auditors and representatives of the PAO and the Service CAOs. The purpose of this entrance conference is to gain a mutual understanding of the audit scope, specific objectives, locations to be visited, audit methods to be employed and milestones for completion. Field activities may conduct similar entrance conferences with GAO.

c. Notices of Visit and Security Clearances. GAO mails an official notice of visit to each location, and provides the date(s) of visit(s), the names and security clearances of each person involved and a copy of the announcement. This notice will be provided at least 10 days prior to the intended visit and 30 days in advance of visits to ships. If the notice of visit and security clearance have not been received, the audited activity will allow the auditors to proceed on unclassified matters upon presentation of proper credentials, but wait for verification of required security clearances before discussing classified matters. GAO regional offices and overseas branches will continue to certify security clearances of their personnel to field activities. If a security clearance for a GAO representative is required but has not been received, departmental organizations will contact NAVINSGEN. Fleet commands and field organizations will telephone the appropriate GAO regional office or GAO overseas branch.

d. Audited Activity Responsibilities

(1) Ensure GAO security clearances are validated.

(2) Arrange for GAO personnel to meet command personnel or visit other offices or installations.

- (3) Provide or arrange for GAO briefings.
- (4) Make temporary working space and a telephone available to GAO.
- (5) Arrange for access to records and documents, as required.
- (6) Initiate corrective action for valid problems GAO discovers and report the action taken to the DON action office.

e. Visits to Fleet Headquarters. When GAO announces an assignment that requires a visit to fleet/Marine force headquarters, the DON action office, based upon discussions with the GAO auditors, should determine if a subject briefing will be provided to GAO prior to the start of any field work at those headquarters. The briefing should be provided to ensure that the auditors will arrive at fleet activities familiar with the subject matter. The DON action office will advise the Fleet Commanders-in-Chief (FLTCINCs)/Marine force commanders initially by telephone and follow by message or written correspondence, of the planned dates and specific locations to be visited by GAO auditors; the substance of briefings provided the auditors by the DON action office; areas of special interest to the auditors; and documentation provided to auditors (forward copies of documentation or extracts, as appropriate, to the FLTCINCs/Marine force commanders if not held by them).

f. Visits to Ships, Squadrons and Fleet Marine Force (FMF) Units. GAO assignments may involve visits to ships, squadrons, and FMF units. Visits should be planned consistent with requirements, not to interfere with essential operations or activities contributing to personnel morale. Visits to ships, squadrons and FMF units still deployed but temporarily out of a combat zone for purposes of provisioning, minor repairs or rehabilitation, and scheduled for immediate return to a combat zone, will not be authorized without the specific approval of SECNAV. FLTCINCs and FMF commanding generals, are authorized to arrange for visits to ships and FMF units in accordance with this paragraph. This authority may be delegated, if appropriate. The commander of the ship or unit visited will prepare a visit report and forward it to the DON action office via the chain of command with a copy to NAVINSGEN. Refer questions or problems related to these visits to the Chief of Naval Operations (CNO) or Commandant of the Marine Corps (CMC). Include the GAO six-digit announcement number on all correspondence.

g. Exit Meetings. Upon completion of each on-site assignment, GAO personnel may discuss their findings with the commander or designated point of contact. Commanders or their senior representative are encouraged to attend these discussions to provide a broad perspective of their activity. At an exit meeting, GAO may provide a preliminary draft, sometimes referred to as a "statement of facts." Usually this preliminary draft will not contain conclusions or recommendations. GAO's intent is to afford the audited activity the opportunity to correct, modify or supplement the findings. DON personnel attending an exit meeting should review the draft report for technical accuracy. Any errors should be noted in writing on a copy of the draft, if possible, and provided to GAO, the DON action office and the PAO. A copy of this preliminary draft may be left with the activity but this is not mandatory. Keep in mind that the annotated draft is a vehicle to make suggested technical changes, and is not for substantive comments. All GAO draft documents are restricted and must be protected from inadvertent release or disclosure.

(1) Exit meetings often provide advance, and perhaps significant previews of audit report findings. Report important matters discussed at exit meetings and provide a copy of the preliminary draft or statement of facts, if available, to NAVINSGEN.

(2) The DoDIG arranges and facilitates a headquarters level exit conference. This will usually include representatives from the GAO, the PAO and the Service CAOs. This meeting will afford an opportunity to learn about GAO's findings, conclusions and recommendations prior to issuance of a draft or final report.

ACCESS TO AGENCY INFORMATION

I. Access By Means of Interview

Interview, Audit Point of Contact (POC) Defined: DoDIG and GAO auditors may ask questions of DON personnel in order to obtain information falling within the scope of the audit or research project¹ they are conducting. Questions may be presented orally (informal discussions, structured interviews, etc.) or in writing (questionnaires, surveys, e-mails, etc.). For the purpose of this discussion, any attempt to obtain access to information by asking questions instead of examining agency records is an interview. The person within an organization assigned POC or liaison duties for the audit is referred to below as the Audit POC.

Official Nature of Interviews: Interviews are conducted for, and limited to, the purpose of obtaining information falling within the scope of the audit. Interview questions that do not fall within the scope of the audit are not for an official purpose and no response to them is required or recommended. Persons interviewed shall provide current, accurate, and complete information to the best of their ability and knowledge. They shall qualify their responses when they are uncertain of the currency, accuracy, or completeness of the information in their possession and/or refer them to others. When questions require a determination as to what policy governs an issue, or whether an action or procedure adheres to policy, the Audit POC shall refer the auditor to the organization responsible for the policy. Responses to interviews are subject to the same restrictions and conditions as specified for access to documents in Part II below. For example, if a question requires an answer that contains classified information, the auditor must have the appropriate clearance and any method of recording the information (notes, etc.) must be properly marked and safeguarded thereafter.

¹ A research project is an announced effort to gain information on a particular topic or area for further audit work. Research projects offer DON personnel the opportunity to identify audit efforts that would be of particular interest or assistance to DON. Hereafter, references to audits shall include research projects.

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Identifying Personnel for Interview: When auditors seek to interview the person(s) in the organization "most knowledgeable of" or "responsible for" a matter within the scope of the audit, the Audit POC shall identify them. On occasion, the scope of an audit may require the auditors to interview other personnel, including those selected at random. For example, an audit may require the auditor to determine whether personnel understand office policy, practice or procedure regarding a matter. In such cases, the Audit POC shall ensure that someone provides the auditors the official office position on the matter. The Audit POC shall ensure that all personnel who may be interviewed understand the scope of the audit, their duty to participate in interviews or provide access to records (discussed below), and that no questions or requests to access records are "off the record." Where the amount of time or number of people requested for the interview appears excessive or unreasonable given the scope of the audit, the Audit POC shall explore other means of providing the necessary information.

II. Access By Means of Record Review

General Rule: DoDIG and GAO auditors shall be granted expeditious and unrestricted access to all agency records² maintained by DON organizations that contain information falling within the scope of the audit being performed, subject to the conditions and restrictions discussed below. The auditors shall be permitted to make notes from the information in the records and to copy the records. Portions of reproduced records that do not fall within the scope of the audit should be redacted (excised) unless they would be released to the public under the Freedom of Information Act (FOIA) Request.

Release Authority: Within a DON organization, any person who is authorized access to an agency record may grant DoDIG or GAO auditors access to it. Such person shall follow procedures to ensure that after the audit is completed DON can document that the conditions and restrictions discussed below were satisfied and identify the records(s) accessed. The Audit POC shall

² For DoDIG, an "agency record" includes a report, audit, review, document, paper, recommendation, or other material available to DoD which relate to programs and operations with respect to which the DoDIG has responsibilities under the Inspector General Act of 1978 (5 USC App, §6(a)(1)). For GAO, an "agency record" contains information about the duties, powers, activities, organization, and financial transactions of the DoD (31 USC §716(a)).

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establish the procedures to follow for this purpose and maintain such documentation for a minimum of 6 months after completion of the audit. When more than one person within an organization has access to agency records that may be requested by an auditor, the Audit POC may designate the individual(s) responsible for providing access to specific records or types of records. Questions about the release of records shall be referred to the Audit POC for resolution at the local level or referral in accordance with the disputes resolution procedures set forth below.

Denial Authority: Only the Secretary of Defense (SECDEF) may deny DoDIG or GAO access to DON agency records. DoDIG is required to inform Congress when SECDEF denies it access to records, per 5 USC App, §8(b)(3). When SECDEF denies GAO access to records, the Comptroller General may bring a civil action against SECDEF in a United States District Court per 31 USC §716(b)(2). Therefore, no person may tell a DoDIG or GAO auditor that access to a requested record is denied until SECDEF makes that decision. Instead, state that the request has been referred for appropriate action and a decision is pending.

Access to Classified Information: Ordinarily, the scope of the audit and the audit task assigned an auditor establish that auditor's requisite "need to know" for the purpose of determining whether access to classified information should be granted. When classified information falls within the scope of an audit, an auditor whose audit task requires access to that information should be permitted access to it upon confirmation that the auditor holds the appropriate clearance level subject to the following conditions:

1. Copies of agency records provided to the auditor that contain classified information shall be appropriately marked, handled, transmitted and safeguarded as required for their classification. The auditor shall sign an itemized record of receipt listing each record.
2. Notes made by the auditor when examining classified information shall be reviewed by appropriate DON authority, marked with the appropriate classification, and handled, transmitted and safeguarded as required for that classification.

However, SECDEF does have limited authority to deny access to certain information when in the interests of national security.³

³ Per 5 USC App, §8(b), SECDEF may prohibit DoDIG access to information concerning sensitive operational plans; intelligence matters; counterintelligence matters; ongoing criminal investigations by other

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Therefore, the Audit POC promptly shall forward requests for information that falls within one of the following categories to the office or agency having primary interest in that information for review before release:

1. Compartmented information or other information requiring special access clearances;
2. Information classified TOP SECRET;
3. Information related to the conduct of military operations, war plans, force deployments or intelligence collections and analyses.

Should that office or agency request the information not be made available to the auditor because it appears that SECDEF would withhold it, the Audit POC shall notify the auditor of the concern and determine whether other information will satisfy the audit need or if some compromise is possible. If an agreement cannot be reached, the Audit POC shall follow the procedures for resolving disputes described below.

Access to Business-Sensitive Information: In general, auditors shall be given access to business-sensitive information that is within the scope of the audit upon signing a receipt listing the records to which access is granted (whether or not the auditor intends to take notes from or make copies of, the records). The receipt also shall state that the auditor will treat the information in the record as proprietary, business-sensitive information and will safeguard its release in accordance with 18 USC §1905 or such other law, rule or regulation as may apply. If the auditor takes notes from or makes copies of business-sensitive information, the nature of that information must be clearly marked on the notes or copies, even if the originals are not marked. When the sensitivity of the information would be substantially reduced by the passage of a reasonable period of time, the Audit POC may request the auditor agree to delay the

administrative units of DoD related to national security; and other matters, the disclosure of which would constitute a serious threat to national security, if SECDEF determines it is necessary to preserve the national security interests of the United States. Per 31 USC §716(d)(1)(A), the Comptroller General may not bring a civil action against SECDEF for failing to permit access to a record the President designates as related to foreign intelligence or counterintelligence activities.

review of that information. Some business-sensitive information may fall under exemption b(5) of the FOIA, discussed below. Requests for access to business-sensitive information shall be reviewed on a case-by-case basis, and if not resolved at the local level, the Audit POC shall follow the procedures for resolving disputes described below.

Access to Draft, Preliminary or Privileged Information:

Ordinarily, DoDIG and GAO auditors shall be permitted access to agency records containing privileged or preliminary information, including drafts and "internal working papers," if that information falls within the scope of the audit. Records containing this type of information shall be conspicuously marked with language such as "DRAFT" or "WORKING PAPER" and may include language stating substantially that "this is a draft document subject to revision, and does not necessarily reflect the official position of the DON." Where appropriate, a cover sheet may be attached that cautions against certain uses of the information by the auditor because of its advisory, preliminary, or draft nature. DoDIG auditor access to records containing privileged or preliminary information may not be denied because the information in some manner reflects, describes, or is part of the "deliberative process" by which DON goes about making decisions. Thus, arguments that a record contains "advisory information" or "recommendations," describes "informal discussions," or in any other manner does not reflect an "official DON position" should not be raised with DoDIG. However, SECDEF does have some authority to withhold deliberative-process information from GAO. Specifically, SECDEF may withhold information covered by exemption 5 of the FOIA, 5 USC §552(b)(5),⁴ which applies to the deliberative process privilege, the attorney-client privilege and the attorney work-product privilege. Courts have also held that exemption b(5) includes a limited privilege for confidential government commercial data, and similar "business-sensitive" data created by the government. It is important to note that the standard for withholding (b)(5) material from GAO (quoted in footnote four)

⁴ Per 31 USC §716(d)(1)(C), the Comptroller General may not bring suit against SECDEF for withholding a record exempt under (b)(5) or (b)(7) if the President or the Director of the Office of Management and Budget certify the record could be withheld under one of those exemptions and that "disclosure reasonably could be expected to impair substantially the operations of the Government."

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is not the same as that under FOIA and in most instances will be more difficult to meet. An Audit POC who is concerned that information requested by GAO is covered by FOIA exemption (b)(5) and might meet the standard for SECDEF to withhold it should consult with local legal authority before providing access to that information. If counsel believes the information should be withheld, the Audit POC shall notify the auditor of the concern and determine whether other information will satisfy the audit need or if some compromise is possible. If an agreement cannot be reached, the Audit POC shall follow the procedures for resolving disputes described below.

Access to Information Concerning Investigations and Audits: All requests for access to information concerning open or closed investigations or audits, investigative files, or audit working papers shall immediately be referred to NAVINSGEN, the Director of the Naval Criminal Investigative Service (NCIS) or the Auditor General (AUDGEN), as appropriate, for action.⁵ NAVINSGEN, NCIS and AUDGEN shall grant access to information about investigations and audits, including reports, investigative files and workpapers unless they believe that SECDEF might withhold the information. In that case, they shall forward their concerns to the Deputy General Counsel of the Navy (DGCN) for consideration. However, before granting access to information concerning open investigations or audits, they shall inform the DGCN.

Access to Budget Information Before Transmission to Congress: Because GAO is an agent of Congress, budget materials, selected program acquisition data and outyear fiscal projections shall not be released to the GAO until after submission of the President's budget to the Congress for the year to which they pertain. Budget material includes all information in the submitted budget documents and budget justification books. An agency POC who is concerned that requested information has not been transmitted to Congress should ask the Assistant Secretary of the Navy, Financial Management and Comptroller (ASN (FM&C)), for a determination. If ASN (FM&C) advises the information has not been transmitted to Congress, the Audit POC shall notify the

⁵ NAVINSGEN shall review requests concerning any administrative investigation; NCIS shall review requests concerning any criminal investigation; AUDGEN shall review requests concerning any audit. As noted earlier, SECDEF may withhold from GAO information exempt under 5 USC §552(b)(7), which applies to records compiled for law enforcement purposes. As a matter of policy, DON does not release records contained in investigative or audit files to either GAO or DoDIG until the investigation or audit is closed, absent exceptional circumstances.

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auditor of the concern and determine whether other information will satisfy the audit need or if some compromise is possible. If an agreement cannot be reached, the Audit POC shall follow the procedures for resolving disputes described below.

Access to Information Created by Other Agencies: In general, an auditor who requests information created or originated by other agencies should be referred to that agency. In some cases, requests for information generated by DON personnel for use by other agencies also should be referred to those agencies. Examples included, but are not limited to:

1. Requests for program decision memoranda and Future Years Defense Program (FYDP) information, which should be referred to OSD, Program Analysis and Evaluation (PA&E);
2. Requests for information concerning operational plans or support plans involving joint service participation, which should be referred to the Office of the Joint Chiefs of Staff, Washington, DC, for action per Joint Chiefs of Staff Instruction 5714.01, "Release Procedures for Joint Staff and Joint Papers and Information" (NOTAL).

Access to "Raw Data" for Manipulation: Traditionally, DoDIG and GAO auditors have requested access to information contained in existing records that appears in a stable (hard copy) format that can not be manipulated. However, with the advent of electronic data systems, auditors are more likely to request the information holder manipulate electronic data in order to produce reports that provide additional or different information the auditors believe may be useful to the audit. In some cases, the auditors may request direct access to the electronic data in order that they may manipulate the data themselves. Strictly speaking, data manipulated in such fashion is no longer an "agency record" which the auditor is entitled to access. Rather, data manipulation is more analogous to information obtained during an interview of an individual. Therefore, before manipulating data or developing special information, extracts, summaries, or analyses of data, the information holder should discuss with the Audit POC any concerns that the manipulation would produce inaccurate, distorted or misleading information, or that the amount of time required to produce the information in the requested format would be excessive. When appropriate, the Audit POC should notify the auditor of those concerns and determine whether other information will satisfy the audit need or if some compromise is possible. If an agreement cannot be reached, the Audit POC shall follow the procedures for resolving disputes described below. Under appropriate circumstances, an auditor may be provided a copy of data to manipulate, but access to original data that could be lost or damaged through improper manipulation shall not be allowed.

III. Disputes Resolution

Disputes Resolution Procedures: If the Audit POC is unable to negotiate a compromise, the Audit POC should ask the auditor to provide a written request for the disputed information on DoDIG or GAO letterhead stationary. The Audit POC shall forward the request, with a memorandum stating the reasons why SECDEF should withhold the record, to NAVINSGEN via the chain of command. The memorandum shall include a legal analysis prepared by an attorney assigned to the Office of the General Counsel or the Judge Advocate Generals Corps. The memorandum, with any endorsements by the chain of command (which may include additional legal analyses), shall be provided to NAVINSGEN not more than 10 working days from the date of the written DoDIG or GAO request. NAVINSGEN may conduct an audit resolution meeting. If the parties can not reach agreement, NAVINSGEN shall consult with the DGCN. If NAVINSGEN and the DGCN agree the information shall be released, NAVINSGEN shall release it or direct its release. If they do not agree, NAVINSGEN will forward the matter to SECNAV for action.